

**Objection Deadline: October 16, 2023**

**UNITED STATES BANKRUPTCY COURT  
SOUTHERN DISTRICT OF NEW YORK**

In re: ) Case No. 20-12345 (SCC)  
 )  
THE ROMAN CATHOLIC DIOCESE OF ) Chapter 11  
ROCKVILLE CENTRE, NEW YORK, )  
 )  
Debtor.<sup>1</sup> )

**FIRST MONTHLY FEE STATEMENT FOR ALLOWANCE OF  
COMPENSATION AND REIMBURSEMENT OF EXPENSES BY  
BERKELEY RESEARCH GROUP, LLC AS FINANCIAL ADVISOR  
FOR THE PERIOD FROM AUGUST 1, 2023 THROUGH AUGUST 31, 2023**

Name of Applicant:	Berkeley Research Group, LLC (“ <u>BRG</u> ”)
Authorized to Provide Professional Services to:	The Official Committee of Unsecured Creditors (the “ <u>Committee</u> ”)
Date of Retention:	December 9, 2020 Effective as of October 29, 2020 [Docket No. 246]
Period for which Compensation and Reimbursement is Sought:	August 1, 2023 through August 31, 2023 <sup>2</sup>
Amount of Compensation Sought as Actual, Reasonable and Necessary:	\$51,873.60 (80% of \$64,842.00)
Amount of Expense Reimbursement Sought as Actual, Reasonable and Necessary:	\$4,230.36 <sup>3</sup>

This is a:       X   Monthly      Interim      Final Application.

<sup>1</sup> The Debtor in this chapter 11 case is The Roman Catholic Diocese of Rockville Centre, New York, the last four digits of its federal tax identification number are 7437, and its mailing address is 50 North Park Avenue, PO Box 9023, Rockville Centre, NY 11571-9023.

<sup>2</sup> The applicant reserves the right to include any time expended and expenses incurred in the period indicated above in future application(s) if it is not included herein.

<sup>3</sup> The date listed for expenses contained in Exhibit B does not necessarily reflect the date on which the expense was actually incurred by Applicant.

**Preliminary Statement:**

Berkeley Research Group, LLC (“BRG”), financial advisor to the Official Committee of Unsecured Creditors (the “Committee”) of above-captioned debtor (the “Debtor”), hereby submits this First Monthly Fee Statement (the “Monthly Statement”) for the period from August 1, 2023 through August 31, 2023 (the “Fee Period”) in accordance with the *Order Authorizing Procedures for Interim Compensation and Reimbursement of Expenses of Professionals* dated November 4, 2020 [Docket No. 129] (the “Interim Compensation Order”).

BRG requests (a) interim allowance and payment of compensation in the amount of \$51,873.60 (80% of \$64,842.00) for fees on account of reasonable and necessary professional services rendered to the Committee by BRG; (b) and actual and necessary expenses in the amount of \$4,230.36. BRG reserves the right to apply in the future for reimbursement of actual and necessary costs and expenses, if any, incurred by members of the Committee in connection with their service as members of the Committee during the Compensation Period.

**Services Rendered and Expenses Incurred During the Compensation Period**

1. The BRG timekeepers (collectively, the “Timekeepers”) who rendered services to the Committee in connection with the Bankruptcy Case during the Fee Period, including the hourly rate, title, and fees earned by each Timekeeper, is attached hereto as **Exhibit A**.

2. A schedule of fees incurred during the Fee Period summarized by task code is attached hereto as **Exhibit B**.

3. An expense summary organized by general expense categories for expenses incurred by BRG during the Fee Period in connection with services rendered to the Committee is attached hereto as **Exhibit C**.

4. The detailed time records which describe the time spent by each BRG Timekeeper and detailed records of all actual and necessary out-of-pocket expenses incurred in connection with the rendition of its professional services during the Fee Period are attached hereto as **Exhibit D.**

**Notice and Objection Procedures**

5. No Trustee or examiner has been appointed in this chapter 11 case. Notice of the Monthly Statement has been served by electronic mail and/or U.S. First Class Mail upon: (a) the Debtor c/o The Roman Catholic Diocese of Rockville Centre, 50 N Park Ave P.O. Box 9023, Rockville Centre, NY 11571-9023 (Attn: Thomas Renker, Esq.); (b) the attorneys for the Debtor at Jones Day, 250 Vesey Street, New York, NY 10281 (Attn: Corinne Ball, Esq., Benjamin Rosenblum, Esq. and Andrew M. Butler, Esq.); and (c) the Office of the United States Trustee Region 2, 201 Varick Street, Suite 1006, New York, NY 10014 (Attn: Greg Zipes, Esq. and Shara Cornell, Esq.). BRG submits that no other or further notice need be provided.

6. Pursuant to the Interim Compensation Order, objections to this Application, if any, must be served upon the undersigned counsel for the Committee and all persons identified at paragraph 5, above, by October 16, 2023 (the “Objection Deadline”), setting forth the nature of the objection and the amount of fees or expenses at issue.

7. If no objections to this Monthly Statement are made on or before the Objection Deadline, the Debtor shall pay BRG 80% of the fees and 100% of the expenses set forth above.

8. To the extent an objection to this Monthly Statement is timely made, the Debtor shall withhold payment of that portion of the Monthly Statement to which the objection is directed and promptly pay the remainder of the fees and disbursements in the percentages set forth above. To the extent such objection is not resolved, it shall be preserved and presented to the Court at the next interim or final fee application hearing.

Date: SEPTEMBER 29, 2023

**BERKELEY RESEARCH GROUP, LLC**

/s/ D. Ray Strong

D. Ray Strong

BERKELEY RESEARCH GROUP, LLC

201 South Main Street, Suite 450

Salt Lake City, UT 84111

Telephone: (801) 364-6233

Email: rstrong@thinkbrg.com

*Financial Advisor for the Official Committee  
of Unsecured Creditors*



# EXHIBIT A



## EXHIBIT A

### Time Keeper Summary

NAME OF PROFESSIONAL	TITLE	HOURLY RATE	TOTAL HOURS BILLED	TOTAL COMPENSATION
David Judd	Managing Director	\$850.00	2.30	\$ 1,955.00
Jennifer Hull	Managing Director	\$825.00	2.30	\$ 1,897.50
Paul Shields	Managing Director	\$815.00	12.20	\$ 9,943.00
Ray Strong	Managing Director	\$780.00	19.70	\$ 15,366.00
Eric Madsen	Managing Director	\$775.00	0.40	\$ 310.00
Matthew Babcock	Director	\$725.00	4.30	\$ 3,117.50
Jared Funk	Senior Managing Consultant	\$595.00	2.60	\$ 1,547.00
Christina Tergevorkian	Managing Consultant	\$450.00	51.20	\$ 23,040.00
Shelby Chaffos	Consultant	\$385.00	12.10	\$ 4,658.50
Spencer Rawlings	Case Assistant	\$225.00	2.20	\$ 495.00
Yuhao Xu	Case Assistant	\$225.00	2.30	\$ 517.50
Dallin Godfrey	Case Assistant	\$150.00	13.30	\$ 1,995.00
<b>TOTALS</b>			<b>124.90</b>	<b>\$ 64,842.00</b>

# **EXHIBIT B**





## EXHIBIT B

### Task Code Summary

Code	Description	Hours	Amount
210.00	Bankruptcy Proceedings (Filings / Motions - General)	3.60	\$ 2,565.00
220.00	Debtors Operations / Monitoring (Monthly Operating Reports / Periodic Reporting)	3.10	\$ 867.50
300.00	Asset Analysis (General - Debtors)	2.30	\$ 1,794.00
302.00	Asset Analysis (General - Related Non-Debtors)	3.30	\$ 967.50
332.00	Asset Analysis (Real Property - Related Non-Debtors)	7.80	\$ 3,546.50
390.00	Asset Analysis (Other - Debtors)	6.50	\$ 2,492.00
395.00	Asset Analysis (Other - Parishes)	77.40	\$ 42,014.00
396.00	Asset Analysis (Other - Cemeteries)	1.30	\$ 1,014.00
397.00	Asset Analysis (Other - Schools)	2.80	\$ 1,623.00
600.00	Claims / Liability Analysis (General)	1.00	\$ 150.00
1020.00	Meeting Preparation & Attendance	10.30	\$ 6,983.50
1060.00	Fee Application Preparation & Hearing	5.50	\$ 825.00
<b>TOTALS</b>		<b>124.90</b>	<b>\$ 64,842.00</b>

# EXHIBIT C



## EXHIBIT C

### Expense Summary

Expense by Category	Amounts
Meals - Other (100% Deductible)	\$ 122.81
Travel - Airline	\$ 1,255.90
Travel - Hotel/Lodging	\$ 2,549.98
Travel - Taxi, Car Rental, Toll, Train	\$ 301.67
<b>TOTAL</b>	<b>\$ 4,230.36</b>

# EXHIBIT D



James I Stang  
Pachulski Stang Ziehl & Jones  
10100 Santa Monica Blvd.  
13th Floor  
Los Angeles, CA 90067

September 25, 2023  
Client: 21145  
Matters: 034827 | 042179 | 045293  
Invoice #: 160642  
Tax ID # 27-1451273

Via Email: [jstang@pszjlaw.com](mailto:jstang@pszjlaw.com)

Services Rendered From August 1, 2023 Through August 31, 2023

**RE: The Official Committee of Unsecured Creditors for the Roman Catholic  
Diocese of Rockville Centre, New York**

Professional Services	\$ 64,842.00	USD
Expenses Incurred	<u>4,230.36</u>	
<b>CURRENT CHARGES</b>	<b>\$ 69,072.36</b>	<b>USD</b>

**Please remit wire/ACH payment to:**

Bank Name: PNC BANK, N.A.  
SWIFT: PNCCUS33  
ABA #: 031207607  
Account Name: BERKELEY RESEARCH GROUP, LLC  
Account #: 8026286672  
Reference: 160642

Remittance advice to be sent to:  
[remittanceadvice@thinkbrg.com](mailto:remittanceadvice@thinkbrg.com)

**Please remit check payment to:**

BERKELEY RESEARCH GROUP, LLC  
PO BOX 676158  
DALLAS, TX 75267-6158

**Please remit express/overnight payment to:**

PNC BANK C/O BERKELEY RESEARCH GROUP, LLC  
LOCKBOX NUMBER 676158  
1200 E CAMPBELL RD, STE 108  
RICHARDSON, TX 75081



To: James I Stang  
c/o: Pachulski Stang Ziehl & Jones

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Services Rendered From August 1, 2023 Through August 31, 2023

**PROFESSIONAL SERVICES**

	<u>Rate</u>	<u>Hours</u>	<u>Amount</u>
<b>Managing Director</b>			
David Judd	850.00	2.30	1,955.00
Jennifer Hull	825.00	2.30	1,897.50
Paul Shields	815.00	12.20	9,943.00
Ray Strong	780.00	19.70	15,366.00
Eric Madsen	775.00	0.40	310.00
<b>Director</b>			
Matthew Babcock	725.00	4.30	3,117.50
<b>Senior Managing Consultant</b>			
Jared Funk	595.00	2.60	1,547.00
<b>Managing Consultant</b>			
Christina Tergevorkian	450.00	51.20	23,040.00
<b>Consultant</b>			
Shelby Chaffos	385.00	12.10	4,658.50
<b>Case Assistant</b>			
Spencer Rawlings	225.00	2.20	495.00
Yuhao Xu	225.00	2.30	517.50
Dallin Godfrey	150.00	13.30	1,995.00
<b>Total Professional Services</b>		<b>124.90</b>	<b>64,842.00</b>

**EXPENSES**

Meals - Other (100% Deductible)	122.81
Travel - Airline	1,255.90
Travel - Hotel/Lodging	2,549.98
Travel - Taxi, Car Rental, Toll, Train	301.67
<b>Total Expenses</b>	<b>4,230.36</b>



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c/o: Pachulski Stang Ziehl & Jones

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**SUMMARY BY TASK CODE**

<u>Task Code</u>	<u>Description</u>	<u>Hours</u>	<u>Amount</u>
210.00	Bankruptcy Proceedings (Filings / Motions - General)	3.60	2,565.00
	Debtors Operations / Monitoring (Monthly Operating Reports / Periodic		
220.00	Reporting)	3.10	867.50
300.00	Asset Analysis (General - Debtors)	2.30	1,794.00
302.00	Asset Analysis (General - Related Non-Debtors)	3.30	967.50
332.00	Asset Analysis (Real Property - Related Non-Debtors)	7.80	3,546.50
390.00	Asset Analysis (Other - Debtors)	6.50	2,492.00
395.00	Asset Analysis (Other - Parishes)	77.40	42,014.00
396.00	Asset Analysis (Other - Cemeteries)	1.30	1,014.00
397.00	Asset Analysis (Other - Schools)	2.80	1,623.00
600.00	Claims / Liability Analysis (General)	1.00	150.00
1020.00	Meeting Preparation & Attendance	10.30	6,983.50
1060.00	Fee Application Preparation & Hearing	5.50	825.00
<b>Total Professional Services</b>		<b>124.90</b>	<b>64,842.00</b>



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Services Rendered From August 1, 2023 Through August 31, 2023

**DETAIL OF PROFESSIONAL SERVICES**

<u>Date</u>	<u>Name</u>	<u>Description</u>	<u>Hours</u>	<u>Rate</u>	<u>Amount</u>
<b>Task Code: 210.00 - Bankruptcy Proceedings (Filings / Motions - General)</b>					
08/08/23	Jennifer Hull	Reviewed data to correspond with UCC Counsel about CHS 9019 Motion / PSIP workers comp assets and liabilities.	2.30	825.00	1,897.50
08/17/23	Christina Tergevorkian	Examined Memorandum of Decision and Order.	1.00	450.00	450.00
08/18/23	Matthew Babcock	Evaluated district court order relating to preliminary injunction.	0.30	725.00	217.50
<b>Total for Task Code 210.00</b>			<b>3.60</b>		<b>2,565.00</b>
<b>Task Code: 220.00 - Debtors Operations / Monitoring (Monthly Operating Reports / Periodic Reporting)</b>					
08/03/23	Spencer Rawlings	Evaluated balance sheet and income statements in June 2023 MOR report filed by Debtor.	1.80	225.00	405.00
08/22/23	Shelby Chaffos	Analyzed MOR cash receipts and disbursements for the month of May 2023.	0.50	385.00	192.50
08/22/23	Spencer Rawlings	Reviewed MOR Supplemental Documents to Update Receipts and Disbursements Schedules for June 2023.	0.40	225.00	90.00
08/22/23	Christina Tergevorkian	Analyzed MOR cash receipts and disbursements for June 2023.	0.40	450.00	180.00
<b>Total for Task Code 220.00</b>			<b>3.10</b>		<b>867.50</b>
<b>Task Code: 300.00 - Asset Analysis (General - Debtors)</b>					
08/14/23	Ray Strong	Evaluated asset analyses to address inquiries from UCC Counsel.	1.10	780.00	858.00
08/17/23	Ray Strong	Evaluated asset analyses to address inquiries from UCC Counsel.	1.20	780.00	936.00
<b>Total for Task Code 300.00</b>			<b>2.30</b>		<b>1,794.00</b>
<b>Task Code: 302.00 - Asset Analysis (General - Related Non-Debtors)</b>					
08/09/23	Christina Tergevorkian	Examined Catholic Youth Organization financial statements produced by Debtor.	1.00	450.00	450.00
08/09/23	Yuhao Xu	Developed comparative financial statement analysis for Catholic Youth Organization for FY2017 through FY2022.	2.30	225.00	517.50





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<u>Date</u>	<u>Name</u>	<u>Description</u>	<u>Hours</u>	<u>Rate</u>	<u>Amount</u>
<b>Total for Task Code 302.00</b>			<b>3.30</b>		<b>967.50</b>
<b>Task Code: 332.00 - Asset Analysis (Real Property - Related Non-Debtors)</b>					
08/07/23	Christina Tergevorkian	Analyzed Parish real estate assessed values for asset analysis pursuant to UCC Counsel requests.	1.70	450.00	765.00
08/08/23	Christina Tergevorkian	Analyzed Parish real estate assessed values for asset analysis pursuant to UCC Counsel requests.	0.50	450.00	225.00
08/14/23	Paul Shields	Evaluated request for additional Parish real estate information.	0.10	815.00	81.50
08/15/23	Christina Tergevorkian	Compared Parish real estate properties identified by the Debtor with BRG master real estate file.	1.30	450.00	585.00
08/15/23	Christina Tergevorkian	Analyzed Parish real estate property data provided by the Debtor.	2.80	450.00	1,260.00
08/31/23	Christina Tergevorkian	Analyzed Parish real estate/fixed assets information from insurance schedules produced by Debtor.	1.40	450.00	630.00
<b>Total for Task Code 332.00</b>			<b>7.80</b>		<b>3,546.50</b>
<b>Task Code: 390.00 - Asset Analysis (Other - Debtors)</b>					
08/07/23	Dallin Godfrey	Continued to update spectrum license analysis with new data.	1.50	150.00	225.00
08/07/23	Dallin Godfrey	Updated spectrum license analysis with public data located.	2.60	150.00	390.00
08/07/23	Paul Shields	Reviewed emails regarding proposed appraisal and credit rating of Spectrum licenses.	0.20	815.00	163.00
08/23/23	Eric Madsen	Met with BRG (RS) regarding spectrum valuation analysis.	0.40	775.00	310.00
08/23/23	Ray Strong	Analyzed updates to Spectrum modeling for asset analysis.	1.40	780.00	1,092.00
08/23/23	Ray Strong	Met with BRG (EM) regarding spectrum analysis.	0.40	780.00	312.00
<b>Total for Task Code 390.00</b>			<b>6.50</b>		<b>2,492.00</b>
<b>Task Code: 395 - Asset Analysis (Other - Parishes)</b>					
08/01/23	Shelby Chaffos	Revised the Parish ability to pay analysis to include new Parish financial data provided by Debtor FA.	2.90	385.00	1,116.50
08/01/23	Shelby Chaffos	Continued to revise the Parish ability to pay analysis to include new Parish financial data provided by Debtor FA.	2.30	385.00	885.50



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<u>Date</u>	<u>Name</u>	<u>Description</u>	<u>Hours</u>	<u>Rate</u>	<u>Amount</u>
08/01/23	Shelby Chaffos	Updated the Parish trend analysis to include new Parish financial data provided by Debtor FA.	2.20	385.00	847.00
08/01/23	Paul Shields	Evaluated issues for consideration in connection with updates to Parish financial analysis as a result of additional Parish financial information.	0.50	815.00	407.50
08/01/23	Paul Shields	Spoke with UCC Counsel (KD) and BRG (RS, CT) regarding issues for further consideration relating to Plan funding.	0.30	815.00	244.50
08/01/23	Paul Shields	Spoke with Debtor's Counsel (ES), Debtor's Financial Advisors (CM, AC), UCC Counsel (JS, KD), and BRG (RS, CT) regarding inquiries relating to the additional Parish financial information produced by the Debtor.	0.30	815.00	244.50
08/01/23	Ray Strong	Attended call with BRG (CT) regarding questions on new Parish data received from Debtor.	0.70	780.00	546.00
08/01/23	Ray Strong	Attended follow up call with UCC Counsel (KD) and BRG (CT, PS) regarding new Parish data provided.	0.30	780.00	234.00
08/01/23	Ray Strong	Analyzed new Parish data provided by Debtor for asset analysis.	1.60	780.00	1,248.00
08/01/23	Ray Strong	Attended call with UCC Counsel (KD, JS), Debtor Counsel (ES), A&M (CM, AC) and BRG (CT, PS) regarding new Parish data provided.	0.30	780.00	234.00
08/01/23	Christina Tergevorkian	Analyzed new Parish financial data provided by Diocese with the previous Parish financial data regarding the income statement.	2.40	450.00	1,080.00
08/01/23	Christina Tergevorkian	Attended call with BRG (RS) to discuss new Parish financial data provided by Diocese.	0.70	450.00	315.00
08/01/23	Christina Tergevorkian	Analyzed new Parish financial data provided by Diocese with the previous Parish financial data regarding the balance sheet.	2.80	450.00	1,260.00



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<u>Date</u>	<u>Name</u>	<u>Description</u>	<u>Hours</u>	<u>Rate</u>	<u>Amount</u>
08/01/23	Christina Tergevorkian	Met with BRG (RS, PS) and UCC Counsel (KD) to discuss new Parish financial data provided by Diocese.	0.30	450.00	135.00
08/01/23	Christina Tergevorkian	Met with BRG (RS, PS), UCC Counsel (JS, KD), Debtors counsel (ES) and Debtors financial advisors (AC, CM) to discuss new Parish financial data provided by Diocese.	0.30	450.00	135.00
08/01/23	Christina Tergevorkian	Analyzed Parish ability to pay model to update for new Parish financial data provided by Diocese.	0.70	450.00	315.00
08/01/23	Christina Tergevorkian	Analyzed additional Parish income statements produced by Debtor for ability-to-pay analysis.	0.30	450.00	135.00
08/01/23	Christina Tergevorkian	Compared new Parish financial data provided by Diocese with the previous Parish financial data.	1.30	450.00	585.00
08/02/23	Shelby Chaffos	Refined the Parish ability to pay analysis to include new Parish financial data provided by Debtor FA.	1.70	385.00	654.50
08/02/23	Shelby Chaffos	Performed a quality control on the Parish ability to pay analysis with the new Parish financial data provided by Debtor FA.	2.50	385.00	962.50
08/02/23	Ray Strong	Analyzed new Parish data provided by Debtor for ability-to-pay analysis.	2.10	780.00	1,638.00
08/02/23	Christina Tergevorkian	Updated BRG Parish ability to pay model to include new Parish financial data provided by Diocese.	2.20	450.00	990.00
08/02/23	Christina Tergevorkian	Updated BRG Parish ability to pay model.	1.20	450.00	540.00
08/02/23	Christina Tergevorkian	Continued to analyze new Parish financial data provided by Diocese with the mapping sheet.	1.70	450.00	765.00
08/02/23	Christina Tergevorkian	Analyzed new Parish financial data provided by Diocese with the mapping sheet.	2.00	450.00	900.00
08/03/23	Ray Strong	Analyzed new Parish data provided by Debtor for ability-to-pay analysis.	1.70	780.00	1,326.00



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<u>Date</u>	<u>Name</u>	<u>Description</u>	<u>Hours</u>	<u>Rate</u>	<u>Amount</u>
08/03/23	Christina Tergevorkian	Performed a quality check on the BRG Parish ability to pay analysis with the new Parish financial data provided by Diocese.	2.80	450.00	1,260.00
08/03/23	Christina Tergevorkian	Analyzed BRG Parish ability to pay analysis with the new Parish financial data provided by Diocese.	2.40	450.00	1,080.00
08/04/23	Paul Shields	Participated partially in call with (CT, RS) regarding updates to Parish ability to pay analysis.	0.70	815.00	570.50
08/04/23	Ray Strong	Attended partial call with BRG (PS-partial, CT) to discuss updated BRG Parish ability to pay analysis.	0.70	780.00	546.00
08/04/23	Christina Tergevorkian	Continued to analyze BRG Parish ability to pay analysis with the new Parish financial data provided by Diocese.	0.90	450.00	405.00
08/04/23	Christina Tergevorkian	Attended call with BRG (RS [partial], PS [partial]) to discuss updated BRG Parish ability to pay analysis.	1.00	450.00	450.00
08/07/23	David Judd	Participated in call with BRG Team (PS, CT) regarding the updated analysis of ability to pay for Parishes.	1.30	850.00	1,105.00
08/07/23	Paul Shields	Spoke with BRG (DJ, CT) regarding evaluation of Parish ability to pay analysis.	1.30	815.00	1,059.50
08/07/23	Paul Shields	Spoke with UCC Counsel (JS, KD, BM) and BRG (CT) regarding updates to Parish ability to pay analysis based on recent financial information provided by the Debtor.	0.80	815.00	652.00
08/07/23	Christina Tergevorkian	Met with BRG (PS) and UCC Counsel (JS, KD, BM) to discuss Parish ability to pay analysis.	0.80	450.00	360.00
08/07/23	Christina Tergevorkian	Attended call with BRG (PS, DJ) to discuss updated Parish ability to pay analysis.	1.30	450.00	585.00
08/08/23	Christina Tergevorkian	Updated BRG Parish ability to pay model to include Parish real estate values.	1.00	450.00	450.00



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<u>Date</u>	<u>Name</u>	<u>Description</u>	<u>Hours</u>	<u>Rate</u>	<u>Amount</u>
08/08/23	Christina Tergevorkian	Analyzed Parishes, Parish schools, and Parish cemeteries financial data for ability-to-pay analysis.	1.10	450.00	495.00
08/08/23	Christina Tergevorkian	Analyzed Parish ability to pay analysis with real estate assessed values.	1.20	450.00	540.00
08/09/23	Paul Shields	Met with BRG (CT) to evaluate trends in Parish and Parish School financial information.	1.10	815.00	896.50
08/09/23	Christina Tergevorkian	Analyzed Parish capital expenditures for FY2018 through FY2022.	1.80	450.00	810.00
08/09/23	Christina Tergevorkian	Attended call with BRG (PS) to evaluate trends in Parish and Parish school financial information.	1.10	450.00	495.00
08/10/23	Paul Shields	Evaluated preliminary findings of trends and comparisons in recent Parish financial data produced by Debtor.	1.00	815.00	815.00
08/11/23	Christina Tergevorkian	Analyzed Parish financial analysis regarding trend analyses and capital expenditures.	1.10	450.00	495.00
08/23/23	Christina Tergevorkian	Examined BRG's updated Parish ability to pay analysis.	1.00	450.00	450.00
08/24/23	Ray Strong	Discussed proposed meeting with Debtor and UCC professionals regarding Parish information with Debtor FA.	0.20	780.00	156.00
08/25/23	Paul Shields	Spoke with BRG (CT) regarding Parish financial analysis at the request of UCC Counsel.	0.20	815.00	163.00
08/25/23	Christina Tergevorkian	Analyzed Parish Ability to Pay analysis regarding cash and investments.	0.60	450.00	270.00
08/25/23	Christina Tergevorkian	Spoke with BRG (PS) regarding Parish Ability to Pay analysis pursuant to requests of UCC Counsel.	0.20	450.00	90.00
08/29/23	Matthew Babcock	Analyzed Parish financial statements for restricted asset information to update ability to pay analysis.	1.00	725.00	725.00
08/29/23	Jared Funk	Evaluated industry data/information regarding financial metrics for Parish ability-to-pay analysis.	0.40	595.00	238.00



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<u>Date</u>	<u>Name</u>	<u>Description</u>	<u>Hours</u>	<u>Rate</u>	<u>Amount</u>
08/29/23	David Judd	Analyzed operating results contained in recently produced Parish financial data for ability-to-pay analysis.	1.00	850.00	850.00
08/29/23	Paul Shields	Spoke with BRG (RS, CT) to further evaluate Parish ability to pay analysis.	1.00	815.00	815.00
08/29/23	Ray Strong	Attended call with BRG (CT, PS) regarding Parish asset/ability-to-pay analysis.	1.00	780.00	780.00
08/29/23	Christina Tergevorkian	Met with BRG (PS, RS) to discuss Parish ability to pay analysis.	1.00	450.00	450.00
08/30/23	Matthew Babcock	Analyzed restricted asset data for Parish ability-to-pay analysis.	0.10	725.00	72.50
08/30/23	Jared Funk	Evaluated industry data/information regarding financial metrics for Parish ability-to-pay analysis.	2.20	595.00	1,309.00
08/30/23	Paul Shields	Analyzed financial metrics research for Parish ability-to-pay analysis.	1.40	815.00	1,141.00
08/30/23	Paul Shields	Evaluated calculation of Parish assessment.	0.40	815.00	326.00
08/30/23	Christina Tergevorkian	Evaluated 2021 audit workpapers Parish assessment supporting information.	0.40	450.00	180.00
08/31/23	Matthew Babcock	Evaluated restricted asset issues relating to Parish ability to pay.	0.60	725.00	435.00
08/31/23	Matthew Babcock	Met with BRG (RS, PS) to discuss Parish ability-to-pay updates based on discussions with Debtor FA.	0.40	725.00	290.00
08/31/23	Dallin Godfrey	Developed listing of map coordinates for Parish analysis.	2.70	150.00	405.00
08/31/23	Paul Shields	Analyzed financial metrics research for Parish ability-to-pay analysis.	0.10	815.00	81.50
08/31/23	Paul Shields	Spoke with BRG (RS, MB) regarding Parish ability-to-pay analyses pursuant to discussions with Debtor FA.	0.40	815.00	326.00
08/31/23	Paul Shields	Reviewed issues for consideration in connection with Parish assessments.	0.20	815.00	163.00
08/31/23	Ray Strong	Attended call regarding Parish ability-to-pay analyses/updates with BRG (MB, PS) based on Debtor FA call.	0.40	780.00	312.00



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<u>Date</u>	<u>Name</u>	<u>Description</u>	<u>Hours</u>	<u>Rate</u>	<u>Amount</u>
08/31/23	Ray Strong	Analyzed Parish financial performance from recently produced financial statements for ability-to-pay analysis.	1.10	780.00	858.00
08/31/23	Christina Tergevorkian	Compared pdf Parish financial statements data with to Parish financial data provided by Debtor.	0.70	450.00	315.00
<b>Total for Task Code 395</b>			<b>77.40</b>		<b>42,014.00</b>
<b>Task Code: 396 - Asset Analysis (Other - Cemeteries)</b>					
08/15/23	Ray Strong	Evaluated cemeteries analyses to address inquiries from UCC Counsel.	1.30	780.00	1,014.00
<b>Total for Task Code 396</b>			<b>1.30</b>		<b>1,014.00</b>
<b>Task Code: 397 - Asset Analysis (Other - Schools)</b>					
08/04/23	Ray Strong	Analyzed Parish school data provided by Debtor for asset analysis.	1.10	780.00	858.00
08/09/23	Christina Tergevorkian	Analyzed Parish schools 2022 financial statements and data produced by Debtor.	1.70	450.00	765.00
<b>Total for Task Code 397</b>			<b>2.80</b>		<b>1,623.00</b>
<b>Task Code: 600.00 - Claims / Liability Analysis (General)</b>					
08/01/23	Dallin Godfrey	Reviewed interim fee claims for professionals for February 2023 to May 2023.	1.00	150.00	150.00
<b>Total for Task Code 600.00</b>			<b>1.00</b>		<b>150.00</b>
<b>Task Code: 1020.00 - Meeting Preparation &amp; Attendance</b>					
08/23/23	Matthew Babcock	Met with UCC Counsel (JS, KD, BM) and BRG (RS, CT) to discuss case issues.	0.90	725.00	652.50
08/23/23	Ray Strong	Attended status call with UCC Counsel (JS, BM, KD) and BRG (MB, CT).	0.90	780.00	702.00
08/23/23	Christina Tergevorkian	Met with BRG (MB, RS) and UCC Counsel (KD, BM, JS) to discuss case status.	0.90	450.00	405.00
08/28/23	Paul Shields	Participated in status call with UCC Counsel (KD, BM) and BRG (RS, CT) in preparation for upcoming call with Debtor's Financial Advisor's regarding Parish financial information.	1.00	815.00	815.00
08/28/23	Ray Strong	Attended status call with UCC Counsel (KM, BM) and BRG (PS, CT) in preparation for call with Debtor FA regarding Parish information.	1.00	780.00	780.00





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<u>Date</u>	<u>Name</u>	<u>Description</u>	<u>Hours</u>	<u>Rate</u>	<u>Amount</u>
08/28/23	Christina Tergevorkian	Met with BRG (PS, RS) and UCC Counsel (BM and KD) to discuss case status in preparation for meeting with Debtor.	1.00	450.00	450.00
08/30/23	Matthew Babcock	Met with Debtor Counsel (AC, ES), Debtor FA (CM, AB), UCC Counsel (JS [partial], KD, BM) and BRG (RS, PS, CT) to discuss Parish financial issues.	1.00	725.00	725.00
08/30/23	Paul Shields	Met with Debtor's Counsel (AC, ES), Debtor's Financial Advisors (CM, AB), UCC Counsel (JS [partial], KD, BM), and BRG (RS, CT, MB) regarding Parish financial analysis.	1.00	815.00	815.00
08/30/23	Paul Shields	Spoke with UCC Counsel (JS, KD, BM) and BRG (RS, CT) to review follow up items from call with Debtor's Counsel and Debtor's Financial Advisors.	0.20	815.00	163.00
08/30/23	Ray Strong	Attended call with UCC Counsel (BM, KD, JS) and BRG (PS, CT) regarding call with Debtor professionals.	0.20	780.00	156.00
08/30/23	Ray Strong	Attended call with UCC Counsel (BM, KD, JS [partial]), Debtor Counsel (ES, AB), A&M (CM, AC) and BRG (PS, CT, MB) regarding Parish data.	1.00	780.00	780.00
08/30/23	Christina Tergevorkian	Met with BRG (PS, RS) and UCC Counsel (BM, KD, JS) to discuss Parish financial analysis.	0.20	450.00	90.00
08/30/23	Christina Tergevorkian	Met with BRG (PS, RS, MB), UCC Counsel (BM, KD, and JS [partial]), Debtors Counsel (ES, AB), and Debtors FA (AC, CM) to discuss Parish financial analysis.	1.00	450.00	450.00
<b>Total for Task Code 1020.00</b>			<b>10.30</b>		<b>6,983.50</b>
<b>Task Code: 1060.00 - Fee Application Preparation &amp; Hearing</b>					
08/01/23	Dallin Godfrey	Reviewed BRG time entries for June 2023 in preparation for fee application.	2.20	150.00	330.00
08/02/23	Dallin Godfrey	Reviewed BRG time entries from the June 2023 fee period.	1.20	150.00	180.00
08/09/23	Dallin Godfrey	Reviewed BRG fee details from June 2023 to July 2023.	1.60	150.00	240.00





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<u>Date</u>	<u>Name</u>	<u>Description</u>	<u>Hours</u>	<u>Rate</u>	<u>Amount</u>
08/31/23	Dallin Godfrey	Analyzed BRG time entries for June 2023 period.	0.50	150.00	75.00
<b>Total for Task Code 1060.00</b>			<b>5.50</b>		<b>825.00</b>
<b>Professional Services</b>			<b>124.90</b>		<b>64,842.00</b>

#### DETAIL OF EXPENSES

<u>Date</u>	<u>Description</u>	<u>Amount</u>
<b>Meals - Other (100% Deductible)</b>		
08/30/23	Dinner on 7/9/2023 for RS while in NY to attend Motion to Dismiss Hearing.	20.00
08/30/23	Breakfast for RS on 7/10/2023 while in NY to attend Motion to Dismiss Hearing.	16.97
08/30/23	Breakfast on 7/11/2023 while in NY to attend Motion to Dismiss hearing.	6.75
08/30/23	Breakfast for RS on 7/12/2023 while in NY to attend Motion to Dismiss Hearing.	17.37
08/30/23	Dinner For RS on 7/12/2023 while in NY to attend Motion to Dismiss Hearing. 8	20.00
09/05/23	Dinner on 7/10/2023 from PS while in NY attending Motion to Dismiss hearing.	15.79
09/05/23	Breakfast on 7/12/2023 for PS while in NY to attend Motion to Dismiss hearing.	20.00
09/05/23	Breakfast for PS on 7/11/2023 while in NY to attend Motion to Dismiss hearing.	5.93
<b>Total For Meals - Other (100% Deductible)</b>		<b>122.81</b>
<b>Travel - Airline</b>		
08/30/23	Flight for RS from SLC to JFK with JetBlue Economy class on 7/9/2023 to attend Motion to Dismiss hearing.	399.20
08/30/23	Flight for RS from EWR to SLC with Delta Economy class on 7/12/2023 to attend Motion to Dismiss hearing.	283.90
09/05/23	Round trip flight for PS from SLC to JFK with Delta Airlines Economy class from 7/9/2023 to -07/12/2023 to attend Motion to Dismiss hearing.	572.80
<b>Total For Travel - Airline</b>		<b>1,255.90</b>
<b>Travel - Hotel/Lodging</b>		
08/30/23	Hotel for RS in NY while attending Motion to Dismiss Hearing from 7/9/2023 - 7/12/2023.	1,326.62
09/05/23	Hotel for PS from 7/9/2023 to 7/10/2023 in NY while in NY to attend Motion Dismiss Hearing.	1,223.36
<b>Total For Travel - Hotel/Lodging</b>		<b>2,549.98</b>
<b>Travel - Taxi, Car Rental, Toll, Train</b>		
08/30/23	Train for RS from SLC airport to SL Office coming from NY after attending Motion to Dismiss Hearing.	2.50
08/30/23	Taxi for RS from Hotel to NJ airport while coming from NY after attending Motion to Dismiss Hearing.	107.62
08/30/23	Taxi for RS on 7/10/2023 from JFK to hotel while in NY to attend Motion Dismiss Hearing.	81.13
09/05/23	Taxi for PS on 7/10/2023 from JFK to Hotel while in NY to attend Motion to Dismiss hearing.	107.92



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<u>Date</u>	<u>Description</u>	<u>Amount</u>
09/05/23	Train for PS on 7/12/2023 from SLC airport to SL Office coming from NY after attending Motion to Dismiss Hearing.	2.50
	<b>Total For Travel - Taxi, Car Rental, Toll, Train</b>	<b>301.67</b>
<b>Expenses</b>		<b>4,230.36</b>